

# Measuring Accountability

CAAF's 2018 Survey of Public  
Accounts Committees in  
Canada



CANADIAN AUDIT  
& ACCOUNTABILITY  
FOUNDATION



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### Measuring Accountability – CAAF's 2018 Survey of Public Accounts Committees in Canada

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## Executive Summary

The Canadian Audit and Accountability Foundation has a long history of supporting the improved effectiveness of public accounts committees (PACs), both in Canada and abroad. As part of this support, the Foundation has periodically surveyed PACs across Canada to assess the effectiveness of these committees and understand how practices vary across jurisdictions, and to inform the development of good practices. Most recently, in 2017 the Foundation published [\*Accountability in Action: Good Practices for Effective Public Accounts Committees\*](#). That document outlines 15 good practices, drawing on extensive research of Canadian and international PACs.

In 2018, we carried out a two-part survey of PACs in Canada: a survey of PAC clerks on practices and a survey of PAC members to understand their views on their own committees' effectiveness. We sent the survey to the PACs of the 10 provinces, three territories, and the federal Parliament. All 14 PACs responded.

This document summarizes the survey results. It is structured to provide data from the survey based on each of the 15 good practices in *Accountability in Action*, which are grouped into three categories: foundational inputs, actions, and outputs. Each section identifies the good practice and its indicators, and reports on relevant key findings and other data of interest from the survey, including takeaways on the significance of the data in relation to the good practice. Responses from PAC clerks are shown in bar charts while responses from PAC members are shown in pie charts.

Taking a broader view of the survey results, the Foundation believes PACs in Canada should focus on a few key takeaways to achieve the most impact in their work and improve their effectiveness.

### Improving communications with stakeholders will raise awareness of the importance of the PAC.

Very few PACs have formalized a process to communicate with stakeholders. While information on meetings is accessible, almost half of PAC members feel that their fellow caucus members do not understand the importance of an effective PAC to overall governance.

- **Only 1 of 14 PACs has a formal communications plan to guide its communications activities.**
- **Only 6 PACs regularly issue press releases on their work.**

### Requesting government action plans is a low-resource, high-impact way to improve the follow-up process.

While all PACs have the power to issue "substantive" reports, not all do this, and very few require entities to produce action plans to implement recommendations. These reports can serve as the basis for the PAC's follow-up work. The recommendations contained in them, along with the legislative auditor's recommendations, serve as the starting point for the committee to track their implementation and require departments or ministries to produce an action plan on how they intend to implement them.



- **All 14 PACs in Canada have the power to produce “substantive” reports and 10 of those do produce these reports.**
- **12 of 14 PACs hold follow-up meetings, at least on occasion, and all 14 hold hearings on the legislative auditor’s follow-up reports.**
- **Only 7 of the jurisdictions require the government to respond to the PAC’s reports and recommendations.**
- **Only 5 jurisdictions require the government to produce an action plan identifying measures they will take to implement recommendations.**

## **Assessing impact is an effective way for PACs to stay focused on their goals and see how they add value.**

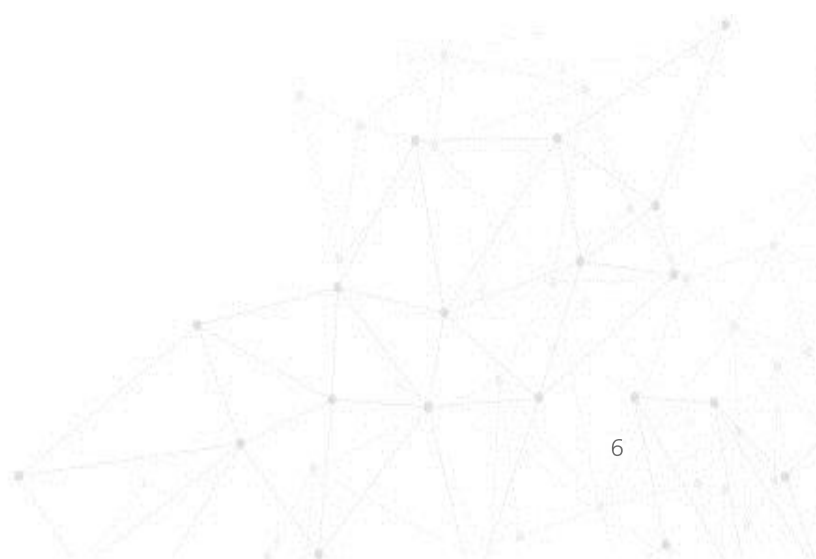
Assessing performance and impact allows PAC members, and others, to quickly see their added value. It also keeps PAC members motivated to stay on track. As with any organization or institution of government, measuring PAC performance is a critical part of continuous improvement.

- **No PACs in Canada have a formal process to assess their own effectiveness and impact, nor do any of them track metrics of their performance.**

A good starting point for PACs to begin doing this would be to build on their committee’s own reporting and follow-up activities in tracking the implementation of recommendations. Tracking this is one of the key indicators of how effective the PAC’s work is. PACs that have tracked performance, even informally, have noted a positive improvement in their effectiveness.



## The 2018 Survey Results



## Foundational Inputs

The first category of PAC good practices is foundational inputs, including the legal foundation and other features that often go beyond what an individual PAC member can change by his or her own efforts.

### Good practice 1: The PAC has legally enshrined powers

#### The indicators

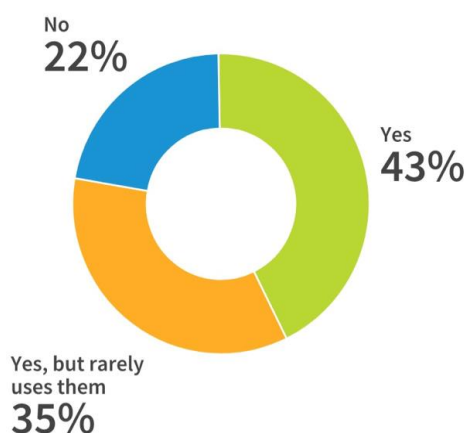
- The PAC's powers are described in, for example, the constitution, an act, or the standing orders.
- The PAC has explicit written terms of reference and/or mandate.
- Audit reports are automatically referred to the PAC.
- There is a requirement that committee composition reflect party representation in the legislature.
- The PAC's power to convene its own meetings is enshrined in legislation.
- The PAC has legal authority to call meetings when the legislature is not in session.
- The PAC has legal authority to call meetings when the legislature is prorogued.
- The PAC can subpoena witnesses if they refuse to appear, and call for the production of documents.

**Key survey finding: PACs for the most part have the appropriate powers to fulfill their mandates, but most members believe they either do not have those powers or they are rarely used.**

All 14 PACs have mandates spelled out in standing orders, terms of reference, or other rules of procedures and practices. This provides the committee with a clear framework in which to operate. Having this framework clearly stated helps to ensure that PACs have the authority to consistently perform the same work even when membership and government changes.

The results of the survey of PAC members suggests that, while most members believe their committee has appropriate powers, many believe they rarely use those powers.

## My PAC has the appropriate powers to fulfill its mandate



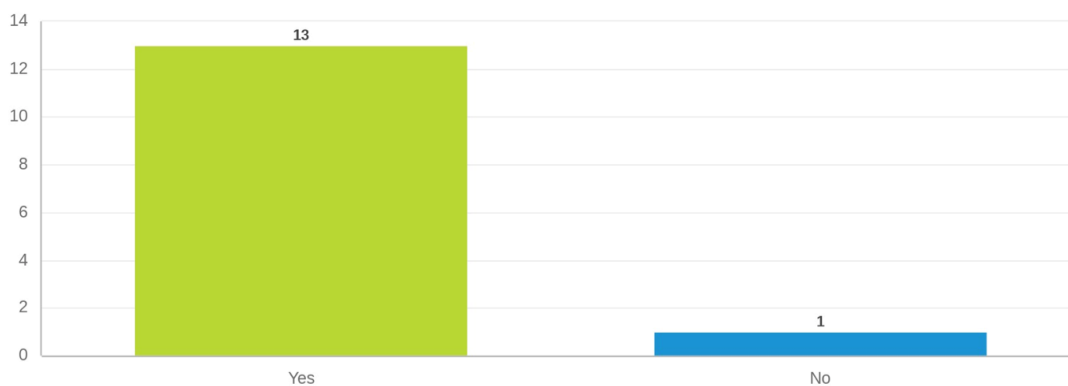
## Selected comments from PAC members

"We do have powers, but government members hold the majority on our committee and use that power to restrict what witnesses we call to appear before us."

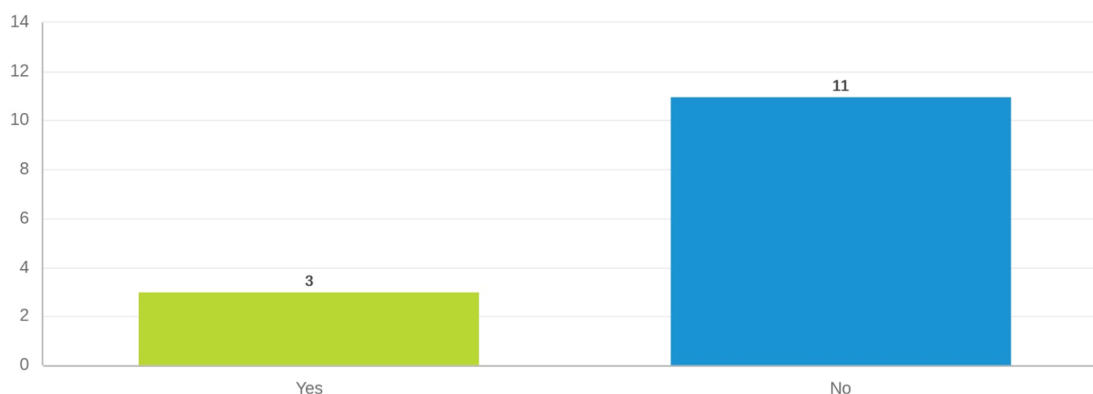
"My PAC needs to be concerned about utilization of powers. Public perception is they are overstepping boundaries and looking like a court of law and tool for the opposition."

### Other results from the survey

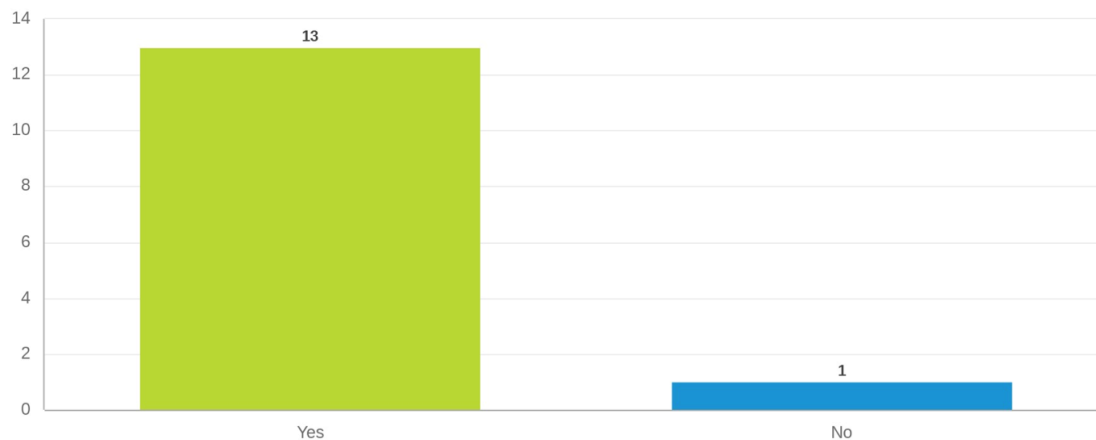
## My PAC has the power to call for the production of documents



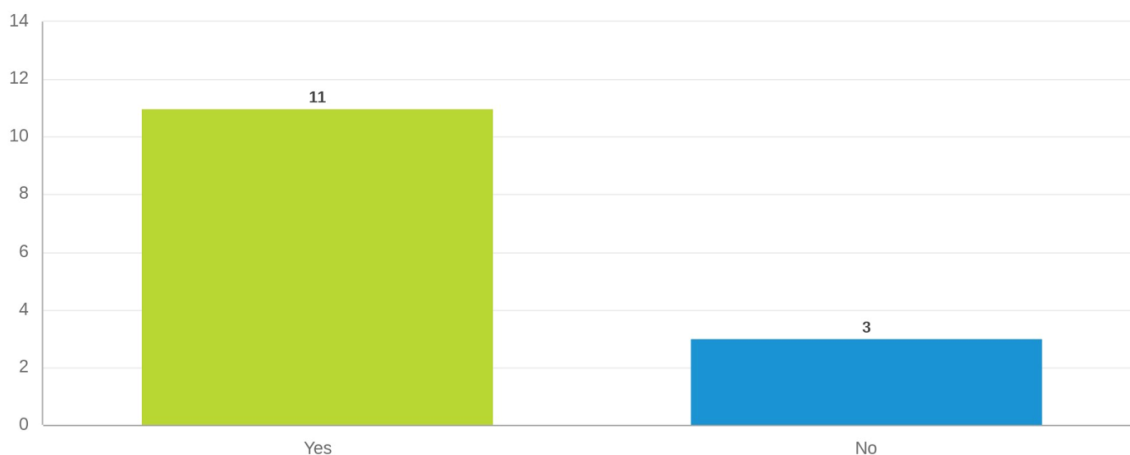
## My PAC sometimes faces problems collecting documents



## My PAC has the power to call its own meetings



## My PAC has the power to subpoena witnesses



### Key takeaways

- Facing challenges in obtaining documents is a concern. When this happens, the PAC's ability to carry out its work in a timely manner is hampered.
- The ability to subpoena witnesses provides a powerful incentive for audited departments or ministries to be forthcoming with information. It is a crucial power of the PAC, even if it is rarely used.
- When PACs are unable to set their own meetings, it invites an opportunity for political interference and limits their power.

## Good practice 2: The PAC is free from government interference

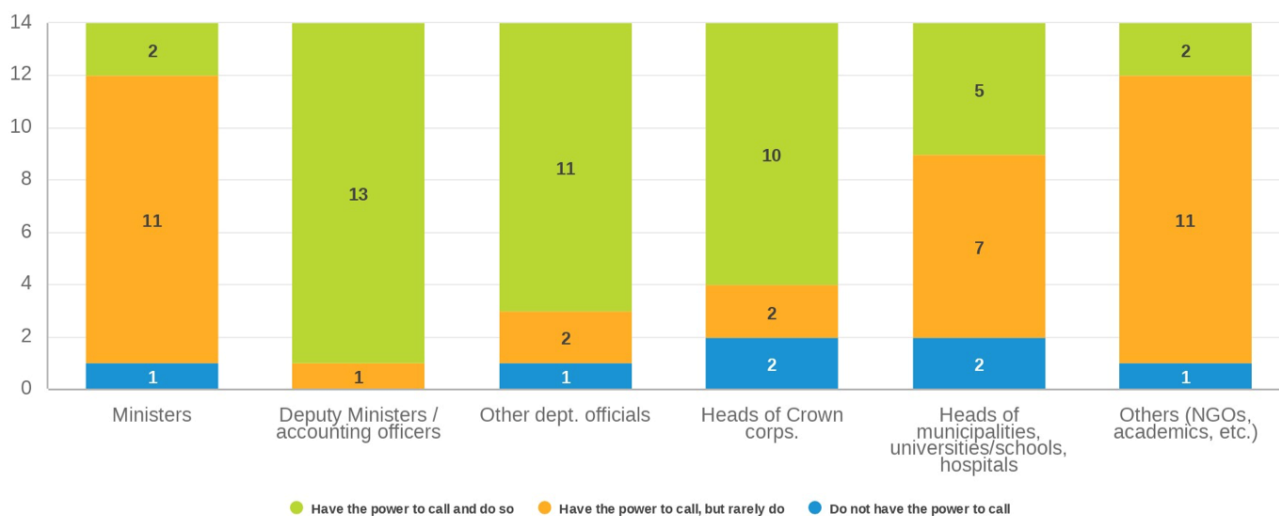
### The indicators

- The PAC can select topics for hearings and meetings without interference from the government.
- The PAC has access to credible, reliable, and appropriate information from government departments and agencies.
- The PAC can call the appropriate witnesses.

**Key survey finding: Almost all PACs have the power to call appropriate witnesses and most PAC members believe they do in practice call appropriate witnesses.**

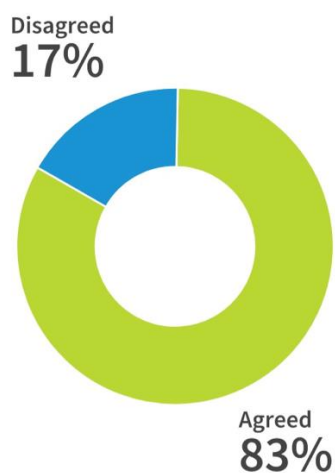
Effective PACs require the right to call witnesses to appear at public hearings without restriction. A senior public official from the audited organization is typically the best witness to call because they have the responsibility, and authority, to administer policies. It is not ideal for ministers to appear as witnesses. Ministerial responsibility is to set the policy direction of a department or ministry, not the administration of the policy, which is the focus of the PAC's work.

## Who do PACs call as witnesses?





## My committee calls on appropriate witnesses to testify on behalf of an audited department or ministry



While most PAC members agreed that their committee calls appropriate witnesses, some members have expressed concerns that they are restricted from calling members from some organizations that receive government funding, such as schools, universities, hospitals, and municipalities. Effective oversight will be limited if the appropriate public officials cannot be called to account for how they manage public resources. Additionally, some members expressed concern that government members use their majorities to restrict the committee's ability to call the right witnesses. Additional comments from PAC member respondents are in the box below.

## Selected comments from PAC members

"Government members use their majority to block us from calling government departments to call them to account."

"Government members use their majority to hijack the agenda of the PAC and vote down motions to bring forward witnesses they disagree with."

"We do have powers, but government MLAs hold the majority on our committee and use that power to restrict what witnesses we call to appear before us. The Chair must sometimes compel witnesses to answer questions..."

"Our PAC has for many years been used as a political tool, instead of a tool to ensure recommendations of an independent third party on the administration of public funds are put in place."

### Key takeaways

- Influencing which witnesses are called to appear before the PAC is one way government can interfere with the committee's work.
- Ministers should not be called as witnesses. This situation has improved over the past 10 years. In our 2008 survey, three PACs called ministers as witnesses, but this has now been reduced to two PACs.

### Good practice 3: The PAC has an established method to communicate with stakeholders

#### The indicators

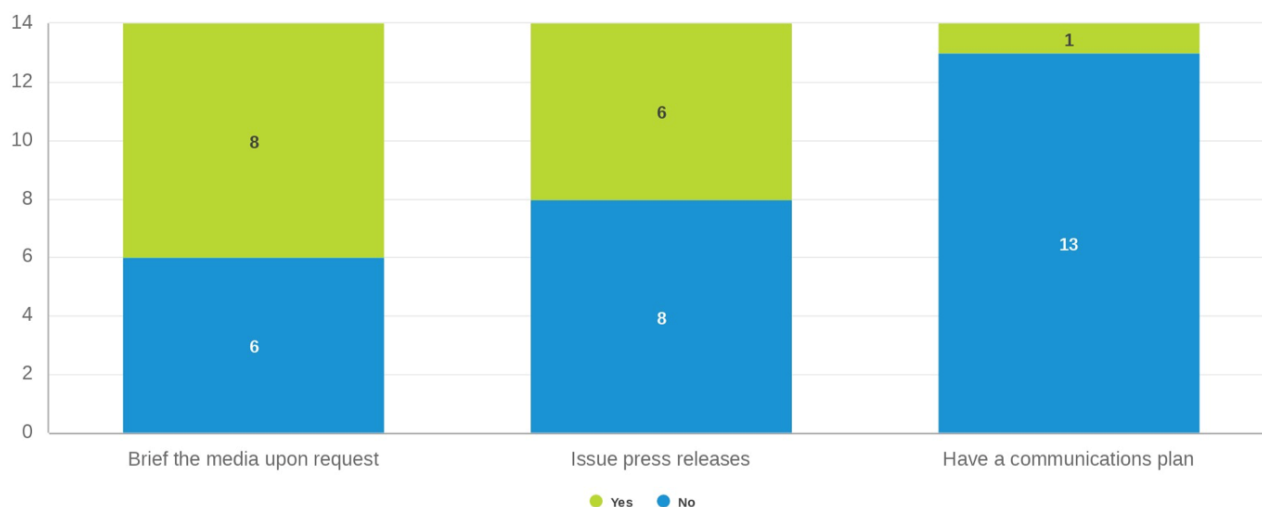
- The PAC has a communications plan that includes legislators, witnesses, the public, and other relevant stakeholders.
- The PAC communicates directly with the media (through briefings and/or news releases).
- The PAC's work is published and made available online (through meeting minutes, verbatim transcripts, reports, and recommendations).
- The PAC meets with and understands the role of the legislative auditor, Comptroller General, Treasury Board, and other relevant players.

**Key survey finding: Only one PAC reported that it has a formalized process to communicate with stakeholders in the form of a communications plan. While information on meetings is accessible, almost half of PAC members feel that their fellow caucus members do not understand the importance of an effective PAC to overall governance.**

PACs can improve their accountability by making their work as transparent and accessible as possible. To do so, they can adopt a formalized approach to communicating their work to stakeholders and the public. A communications plan is a key step in achieving this. In addition, PAC members can also build awareness of the role and importance of their committee's work to their fellow caucus members in the legislature.

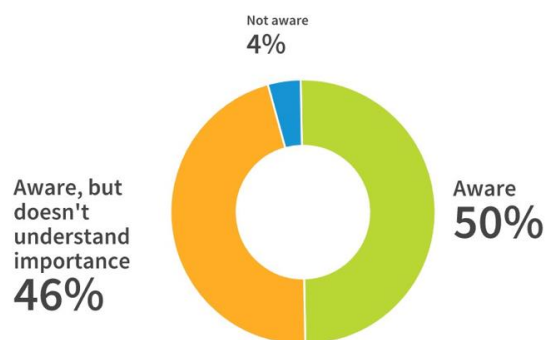
The results of the survey suggest that, while some PACs make their work available through the media, most lack a formalized approach to communications.

## How do PACs communicate with stakeholders?

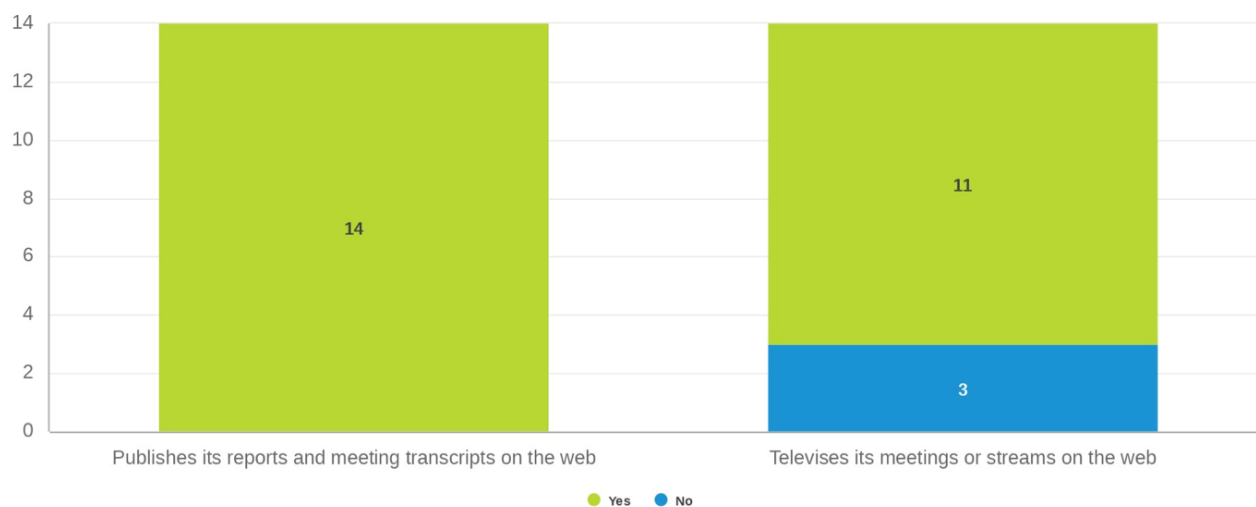


## Other results from the survey

**I believe my caucus is aware of the PAC activities, but does not understand the importance of an effective PAC to overall governance**



## Are PACs making their work accessible to the public?



### Key takeaways

- Being proactive in communicating the PAC's purpose and activities will help build an understanding among the media and the public of the committee's unique role.
- A communications plan is a good way to begin taking a more focused and rigorous approach to communications.

## Good practice 4: The PAC has appropriate staff support

### The indicators

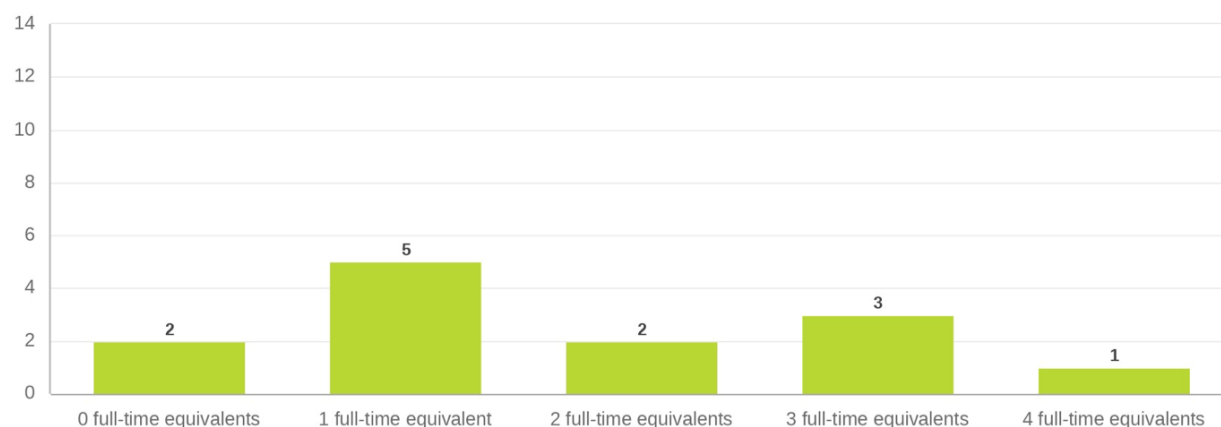
- The PAC has a committee clerk with sufficient time to perform necessary administrative and procedural duties.
- The PAC has a researcher or analyst to support its activities.
- PAC members receive impartial briefings (including suggested questions) to help them prepare for hearings.
- The PAC has assistance to draft and follow up on reports.
- The PAC has a suitable meeting place with appropriate recording facilities and adequate seating for PAC members, staff, media, and the public.
- The PAC has the budget and power to hire experts (if required).

**Key survey finding: Levels of staffing and budget vary widely across Canada, but in most cases, there is a lack of dedicated staff and a lack of resources to obtain additional expertise and support.**

Having adequate staff to support the PAC's activities is an integral part of what makes the committee effective. Staff can support the committee by ensuring proper protocol is followed, coordinating the logistics of meetings, handling procedural matters, helping members prepare for meetings, providing impartial research support, and tracking the implementation of recommendations. While the level of staff support varies based on available resources, a PAC cannot be effective without at least some supporting staff.

Across Canada, the level of staff support varies widely. In most cases, there are no dedicated staff and those that support the PAC also support other committees of the legislature.

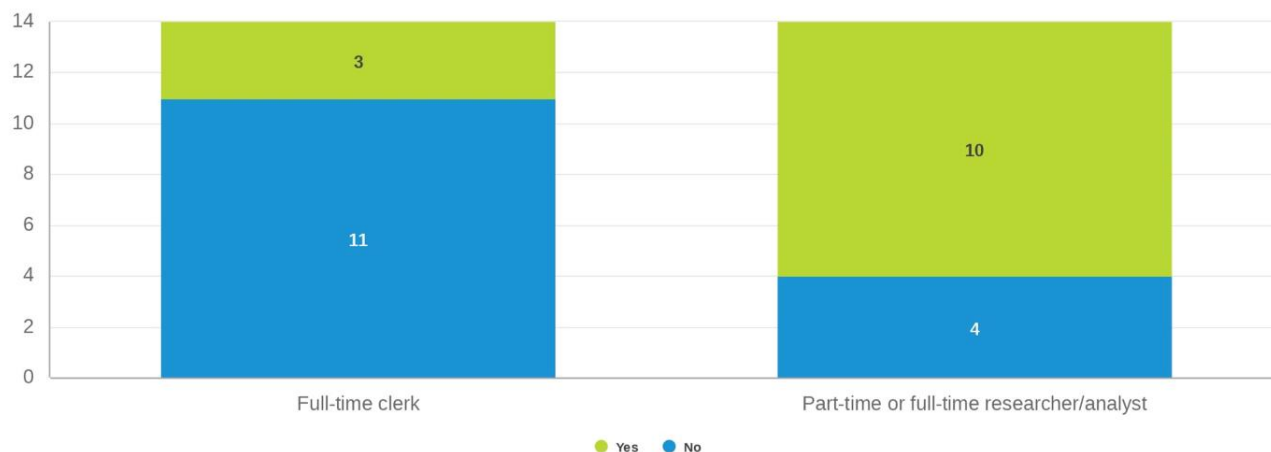
## How many full-time equivalent staff do PACs have?



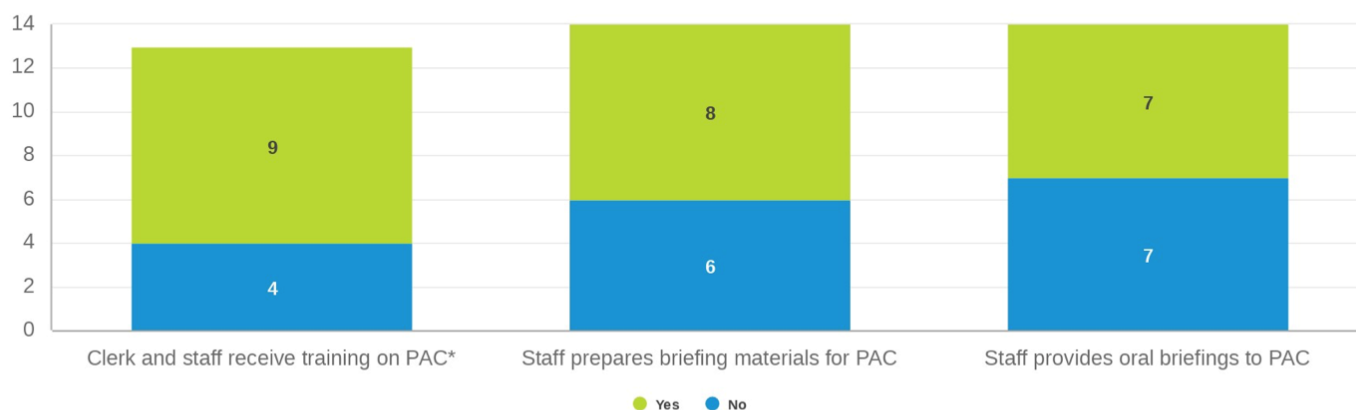
\* 1 of the jurisdictions did not respond to this question.

## Other results from the survey

### How many PACs have a dedicated clerk and a researcher/analyst?



### Do support staff receive training, and what activities do they carry out to support the PAC?



\* 1 of the jurisdictions did not respond to this question.

These results show a modest improvement from past surveys:

- In 2013, only 1 PAC had a dedicated clerk.
- In 2004, only 8 PACs had research support.



## My committee is provided with an appropriate level of budget and staffing to conduct its work



## I am given adequate briefings and other support from legislative staff ahead of meetings



### Key takeaways

- Support staff are critical to the PAC's effectiveness.
- Having enough staff support can help ensure that PAC members receive appropriate information through written reports and oral briefings to understand the issues addressed in audit reports.
- Support staff are essential to the PAC's reporting and follow-up process—key factors to the committee's effectiveness.

## Good practice 5: The PAC has an established process to ensure continuity of work

### The indicators

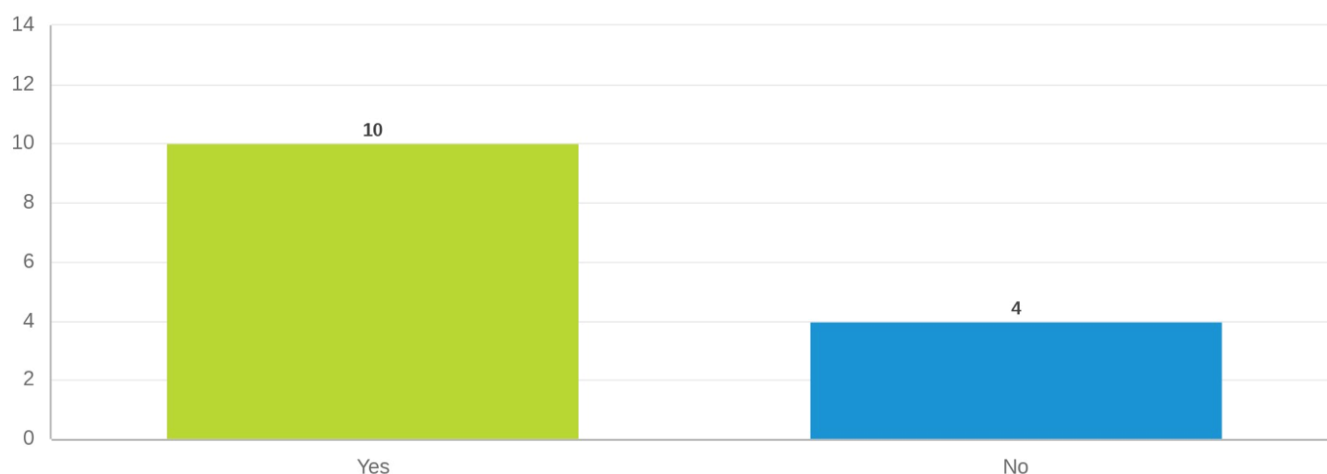
- PAC members are appointed for the life of a legislative session.
- Member turnover and substitution are discouraged, whenever possible.
- Continuity of work is maintained through stable resources (such as long-serving committee clerks and researchers, and/or a “legacy” report).

**Key survey finding: The number of jurisdictions that appoint PAC members for the life of the legislative session rose from 6 in our 2008 survey to 10 in 2018. However, only 1 PAC in 2018 reported using a “legacy” report or other similar tracking method that could be used to brief or orient new members. In addition, PAC members’ responses were mixed on whether they received sufficient information on the PAC’s work when they joined.**

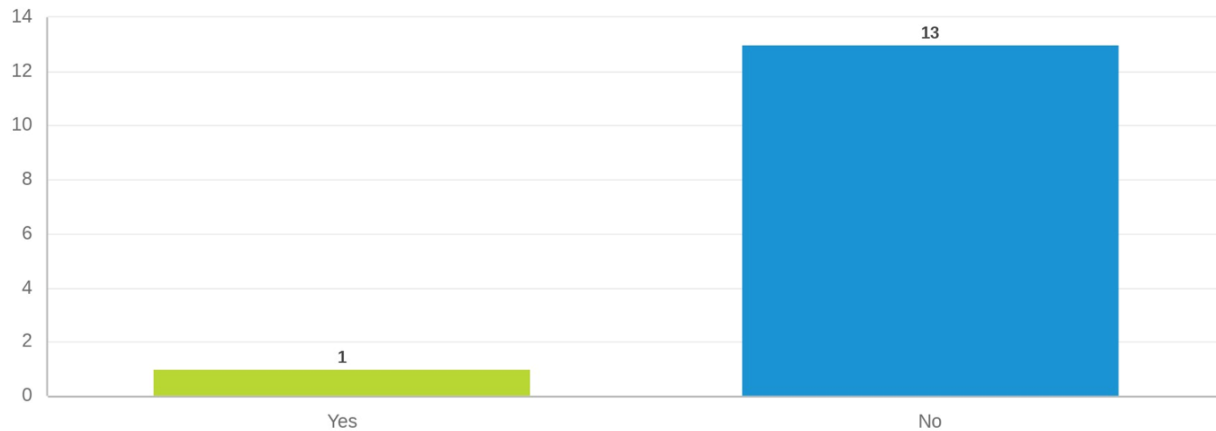
Establishing continuity in the PAC’s work during and between legislative sessions is important to maintaining its effectiveness. Continuity sends a powerful message to audited organizations that unaddressed administrative issues will not be forgotten about when the government in power changes.

Members should be appointed for the full life of the session, and turnover and substitutions should be discouraged. A “legacy” report, containing a summary of the committee’s work and outlining issues for incoming committee members to consider, can be invaluable to maintaining this continuity.

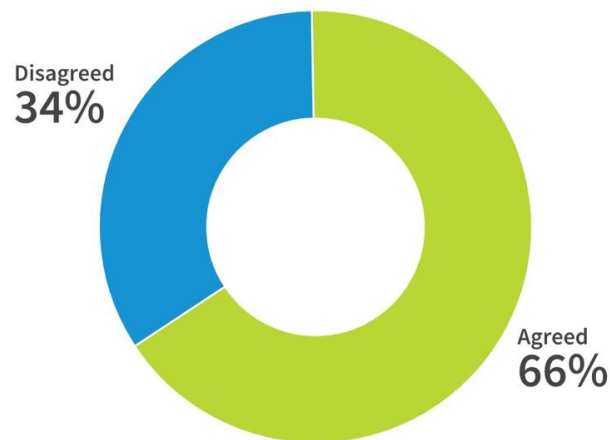
## My PAC members are appointed for the life of the legislature



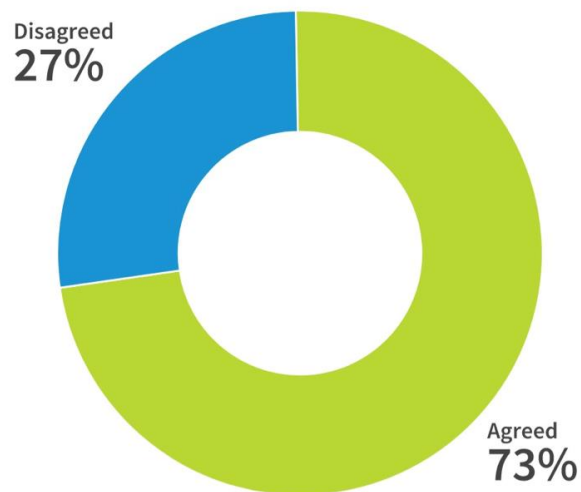
## My PAC uses a “legacy” report or other method at the end of each legislative session



## I received sufficient information or a report on the past work of the committee when I joined



## I was properly oriented when I joined the committee



### Key takeaways

- Maintaining continuity in the committee's work is essential to its effectiveness.
- The issues raised in the legislative auditor's report and the follow-up on its recommendations should continue to be pursued even when legislative sessions end and governments change. The issues of public administration examined by a PAC do not cease to be issues when a new government comes to power.
- Appointing members for the whole duration of the legislative session and minimizing turnover and substitutions will allow greater continuity from one meeting to the next.
- Drafting a "legacy" report at the end of each legislative session, containing information on the committee's progress, outstanding issues, and potential follow-up issues, can help establish continuity between sessions and provide new committees with direction.

## Actions

The next category of best practices is actions or activities that PAC members can take.

### Good practice 6: The PAC plans its work

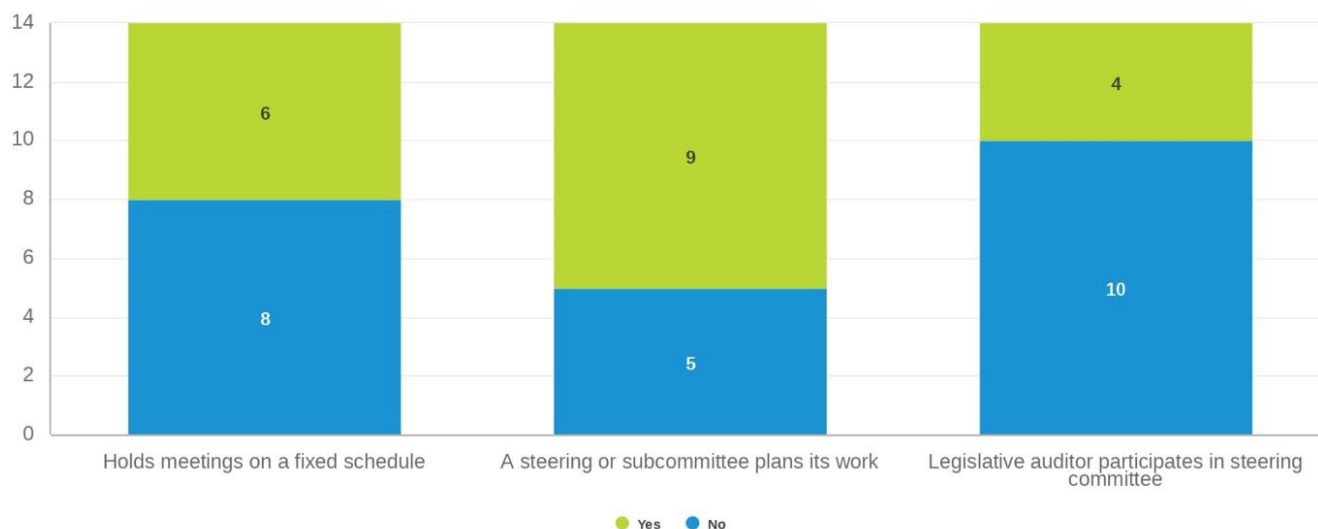
#### The indicators

- A steering or sub-committee is used to assist with planning.
- The PAC has a clear, preferably fixed, meeting schedule, and adheres to it.
- Each meeting has an agenda that is prepared and published/circulated in advance.
- PAC members establish and adhere to clear meeting objectives.
- The PAC members/steering committee (or staff) meet, in camera, with the legislative auditor (or staff) prior to a hearing.
- The PAC requests that the legislative auditor provide information on planned tabling dates.

**Key survey finding: Almost all PACs receive information from the legislative auditor on tabling dates and most have a steering or sub-committee responsible for planning their work. But very few involve the legislative auditor in planning and/or meet on a fixed schedule.**

The most effective PACs attribute some of their success to planning. A steering committee comprising the Chair, Vice-Chair(s), and representative from each party can go a long way toward setting structure in the planning process. Ideally, they will set regular meeting dates and establish meeting objectives. The legislative auditor can also play a role in helping the committee clarify issues raised in its audits that should be addressed during hearings.

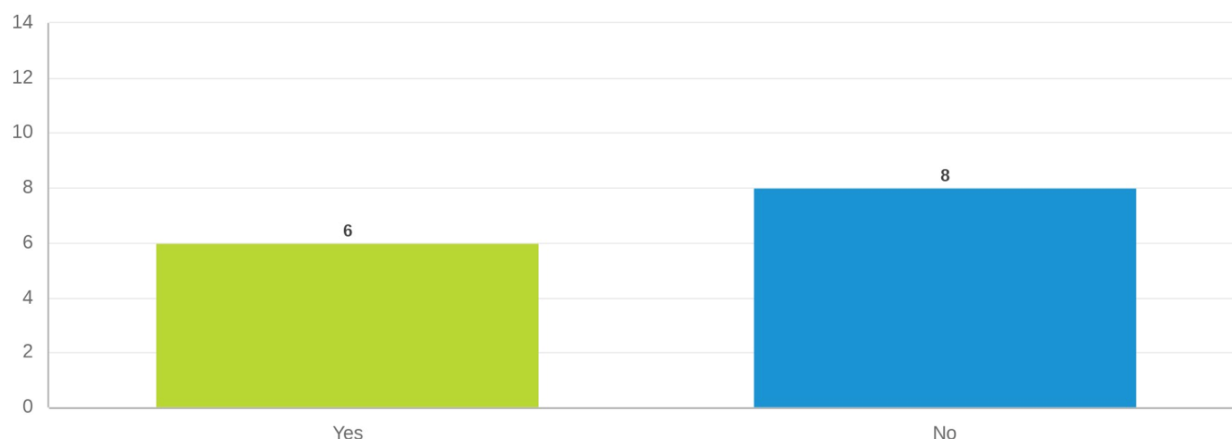
## How does the PAC plan its work?



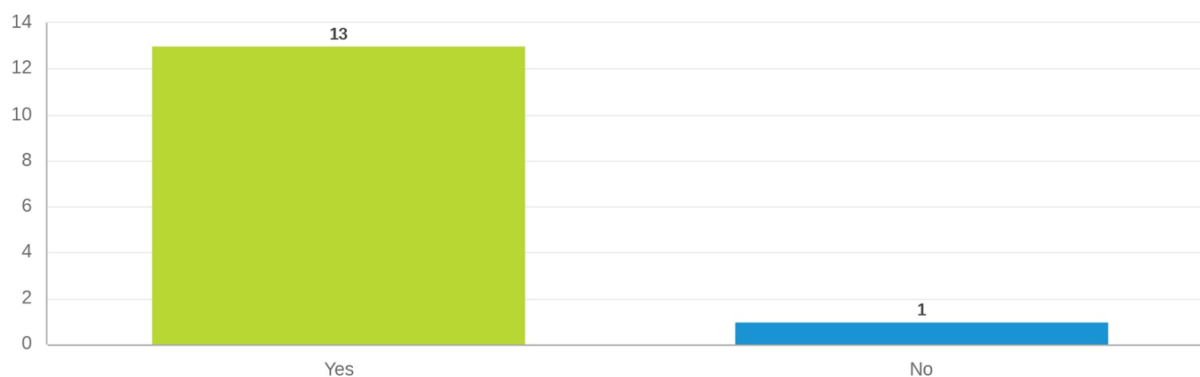


Other results from the survey

## My PAC sets PAC-specific meeting objectives in advance of each meeting



## My legislative auditor provides information on planned tabling dates for its reports to assist in planning the PAC's meeting schedule and agenda



### Key takeaways

- Taking steps to plan the PAC's work keeps members focused and contributes to the committee's effectiveness. Setting regular meetings dates, and adhering to them, is a key first step.
- Setting clear objectives for meetings is also a critical factor to effective meetings.

## Good practice 7: The PAC provides members with training

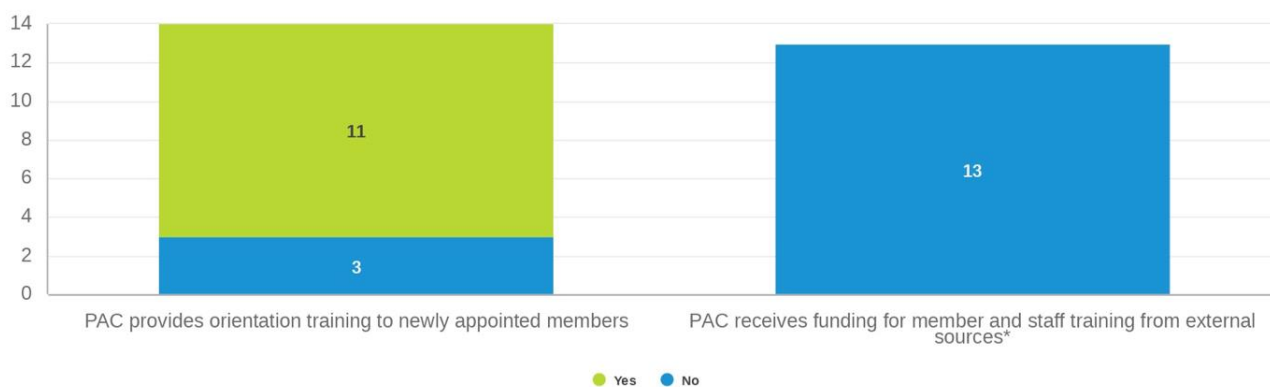
### The indicators

- PAC members are provided with detailed orientation and training materials and/or workshops.
- The PAC has access to training from an external body, such as the Canadian Audit and Accountability Foundation, or other independent organizations.

**Key survey findings: Most PACs report that they provide orientation training to newly appointed members, and most PAC members feel they were properly oriented to the work of their committee when they joined.**

Elected officials come from a variety of backgrounds and bring many different strengths to the committee, but they may not have a clear understanding of the PAC's role, or their role as a committee member. An orientation to these roles, as well as the recent work of the committee, can help newly appointed members become effective right from the start. But member orientation should not end with an introduction to the mandate and recent work of the committee. PACs should take additional steps to understand how they can improve their effectiveness and learn good practices from other jurisdictions.

## What training practices do PACs have for members and staff?



\* 1 of the jurisdictions did not respond to this question.

What topics were most commonly identified as being addressed at recent orientation sessions?

- Procedures of the legislature as they relate to the PAC and PAC procedures
- Work of the legislative auditor
- Good practices for effective PACs
- Understanding the public accounts

### Key takeaways

- New members may not fully appreciate the unique role of the PAC and the work of the legislative auditor. Training provides a good opportunity to orient them to these facts.
- Events such as the annual conference of the Canadian Council of Public Accounts Committees– Canadian Council of Legislative Auditors (CCPAC-CCOLA) and external training from providers such as the Canadian Audit and Accountability Foundation provide good opportunities for PAC members and staff to learn about effective practices from other jurisdictions.

## Good practice 8: The PAC has a positive relationship with the legislative auditor

### The indicators

- The PAC and legislative auditor meet regularly to discuss priorities.
- PAC meetings and hearings on the legislative auditor's reports are held as soon as possible after their release.
- The legislative auditor is invited to be present as a witness and/or as an advisor at PAC hearings.
- The PAC plays a role in addressing concerns regarding the mandate, resources, access to information, and independence of the legislative auditor.
- The PAC adopts, supports, endorses, amends, or rejects the auditor's recommendations.

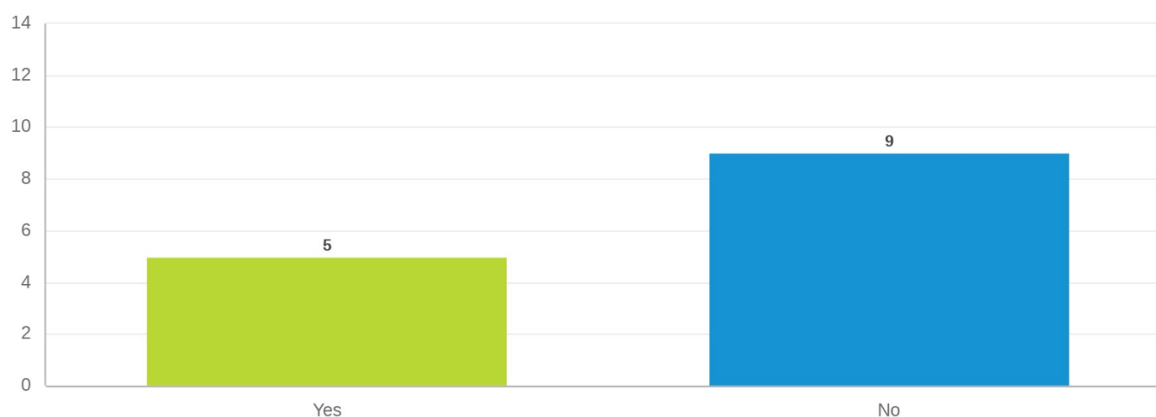
**Key survey finding: PAC members believe overwhelmingly that their committee has a positive relationship with their legislative auditor.**

The PAC and legislative auditor have an interdependent relationship. They constitute a system of accountability; one cannot be effective without the other. To foster a positive relationship, PAC members should have a good understanding of the role of the legislative auditor, and knowledge of the legislative auditor's priorities and workplans. The legislative auditor can support the committee's work by briefing the committee before hearings and providing suggested questions, as well as being present at hearings as a witness and/or advisor.

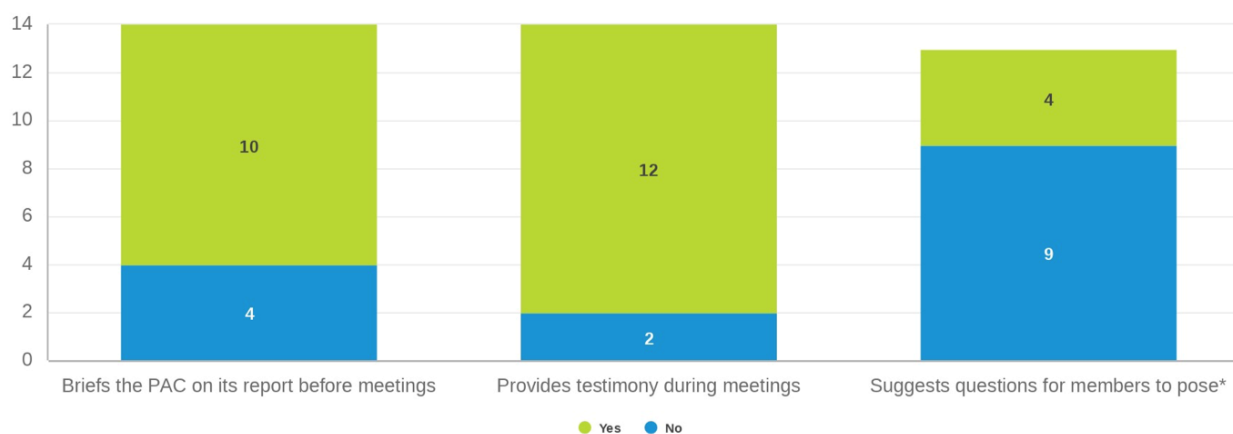
## My legislative auditor's office provides an effective briefing on its reports



## The legislative auditor meets with my PAC to discuss its annual workplan and priorities



## How does the legislative auditor support the PAC?



\* 1 of the jurisdictions did not respond to this question.

### Key takeaways

- The PAC's relationship with the legislative auditor is key to effective oversight.
- Effective briefings by the legislative auditor on its reports can provide valuable context to politicians and gives them an opportunity to ask questions to better understand audit findings and recommendations. PAC members can also use these briefings to get a clear idea of additional information that may be needed from the audited organization.
- The legislative auditor can further support the PAC by discussing its annual workplan and priorities with the committee.

## Good practice 9: The PAC is committed to cross-party collaboration

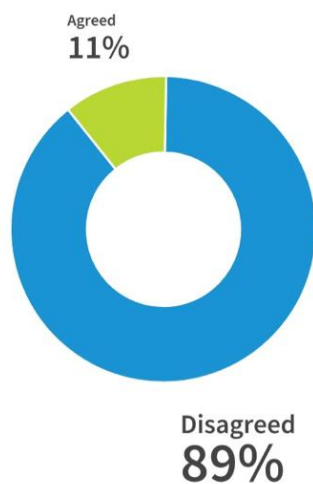
### The indicators

- The PAC focuses on the administration, not the merits, of policy.
- Ministers do not sit as PAC members.
- The PAC Chair is from the official opposition.
- The PAC finds consensus or unanimity in its decisions.
- The PAC focuses on its ability to strengthen administration or public spending.

**Key survey finding: More than half of PAC members believe that partisanship hampers their committee's effectiveness.**

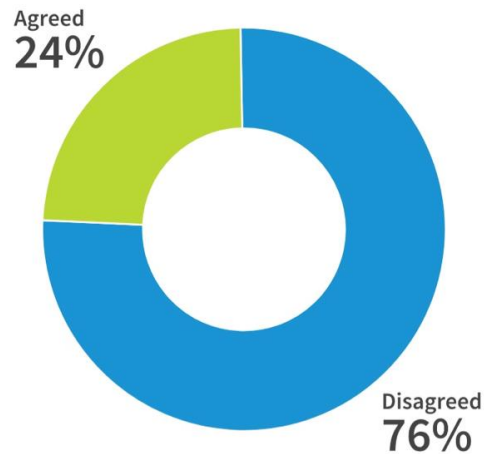
Likewise, when members were asked to provide comments on whether their PAC has appropriate powers to fulfill its mandate, two thirds of commenters volunteered that partisanship inhibited their effectiveness.

## My role on the PAC is to advance my party's policies and priorities

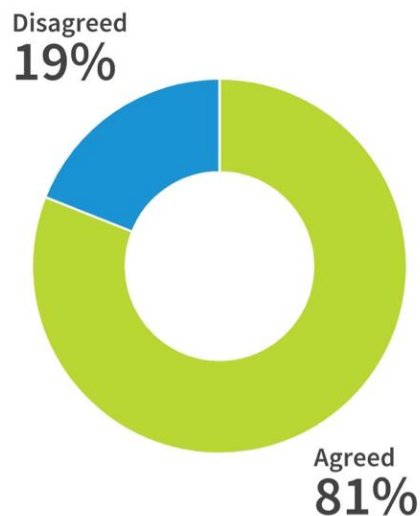




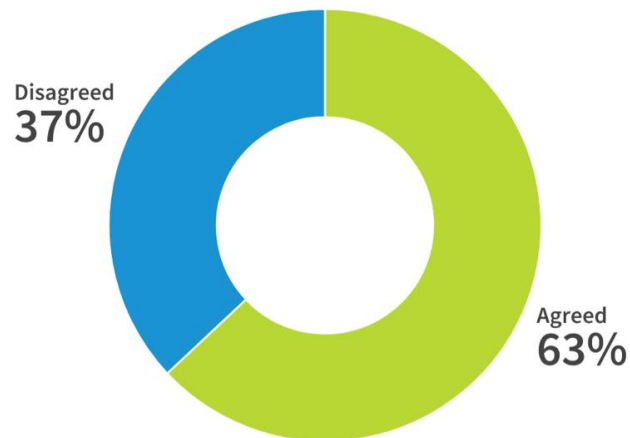
## Party discipline impacts my ability to serve as an effective member of the PAC



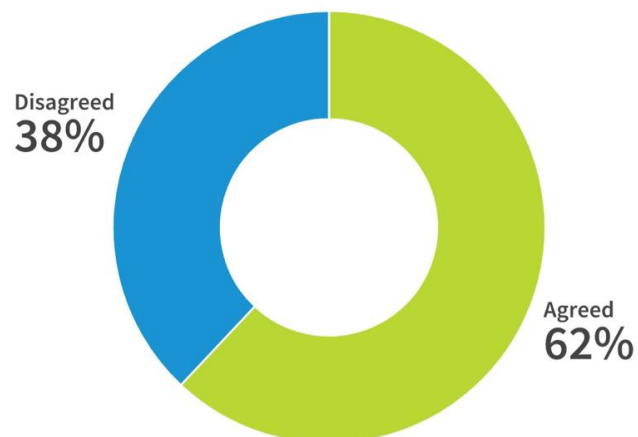
## I am free to participate in hearings and ask questions without influence or control from my party



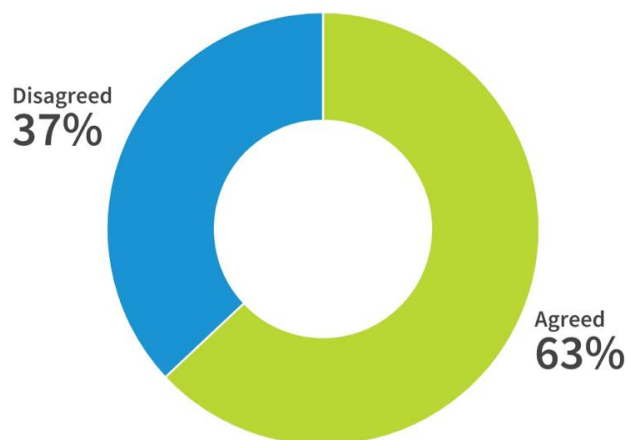
## My PAC operates in a spirit of cooperation to hold government departments or ministries accountable



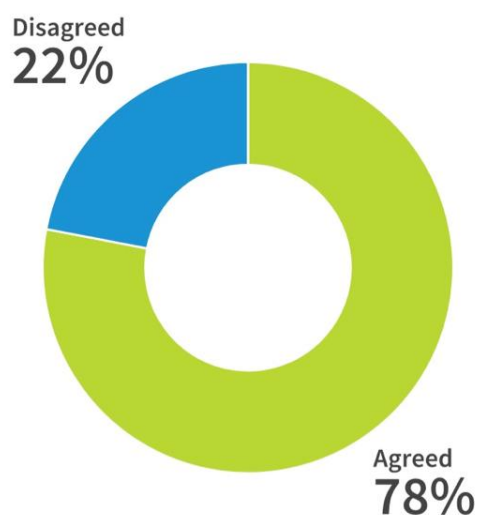
## My PAC focuses on the administration of policy rather than on its merits



## The Chair and Vice-Chair(s) of my PAC work together to minimize partisanship



## Both government and opposition members on the PAC are given fair time allotments to ask questions



## My PAC is hampered by partisanship and/or party politics



Some comments from PAC members when asked to identify barriers to their committee's effectiveness are in the box below.

### Selected comments from PAC members

"Partisanship and government members receiving marching orders from the Premier's Office. No individual Member autonomy on the committee."

"Some members have used the meetings to attempt to score political points rather than remain non-partisan in their role."

"Government members mostly lob softball questions to use up their time and propose topics that are 'good news' rather than that require examination."

"Partisan politics on all sides has limited our ability to work together. Government members protect the government and opposition members sometimes focus on political targets instead of sincerely exploring or fixing things."

### Key takeaway

- PAC members see partisanship as the key barrier to their effectiveness.

## Good practice 10: The PAC has constructive engagement with witnesses

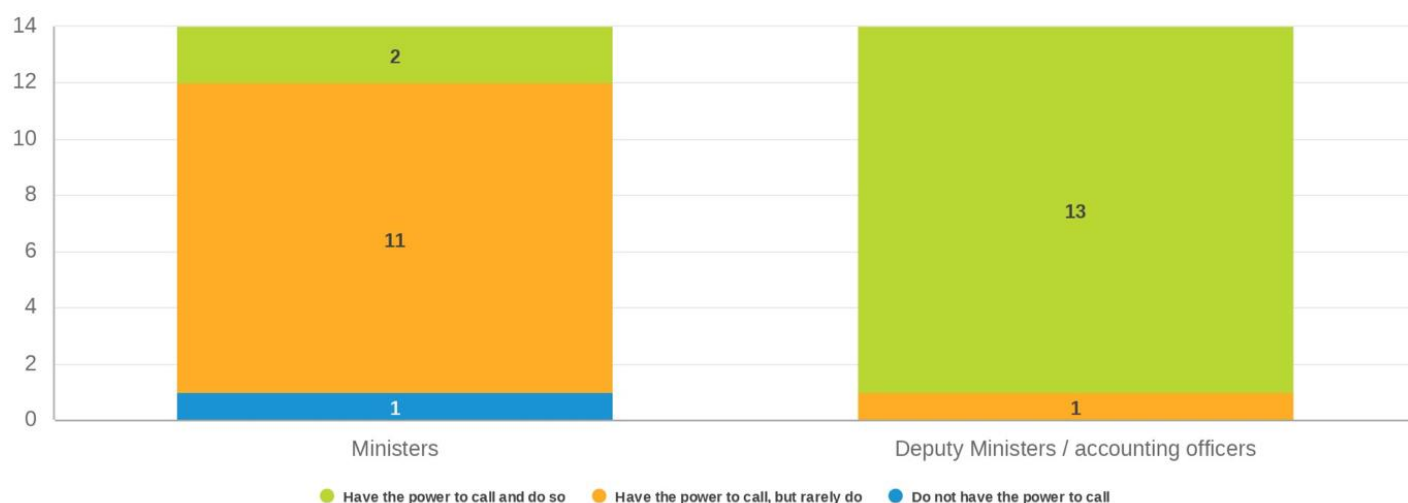
### The indicators

- The PAC rarely, if ever, calls ministers as witnesses.
- The typical audited organization witness is a senior public servant (such as the deputy minister or accounting officer).
- The PAC communicates its expectations to witnesses.
- PAC members encourage government officials to be forthcoming with information when they appear at a PAC hearing.

**Key survey finding: Most PACs rarely call ministers as witnesses, and all have the power to call senior public servants such as deputy ministers and accounting officers.**

The committee's focus should be on the implementation of policy. The most appropriate witness to answer questions on how a department or ministry has managed programs and the implementation of policy is typically the deputy minister. PACs should avoid calling ministers as witnesses because this increases the likelihood of the committee straying into issues of government policy. It is helpful for the committee to provide witnesses with as much information on the hearing's objectives ahead of time. This will ensure that senior management attending the hearing can be accompanied by other public servants who can directly address the issues at hand.

## How many PACs call ministers and deputy ministers/accounting officers as witnesses?



### Key takeaways

- An accounting officer, or deputy minister, is typically the appropriate witness.
- PACs can be most effective when they have the power to call appropriate witnesses, and do in practice call those witnesses.

## Good practice 11: The PAC has members who understand their unique responsibilities

### The indicators

- All PAC members attend meetings and hearings regularly.
- All PAC members are encouraged to, and do, participate in meetings and hearings.
- PAC members (or staff) seek to understand good practices from other jurisdictions.
- PAC members prepare in advance for hearings.
- PAC members ask questions that uncover root causes of issues identified in audit reports.
- Members focus questions on matters stemming from or pertaining to the audit being studied.
- The PAC Chair and Vice-Chair(s) have legislative experience and/or the ability to lead.

**Key survey finding: Almost all PAC members feel they understand the mandate of their committee, and most feel they are effective in their roles. For the most part, members also feel their colleagues participate appropriately, including asking the right questions of witnesses.**

To effectively participate at PAC meetings, members need to be engaged and be familiar with the subject matter that will be discussed at the meeting. They should prepare for meetings in advance and come ready with questions for witnesses that will get to the core issues in audit reports.

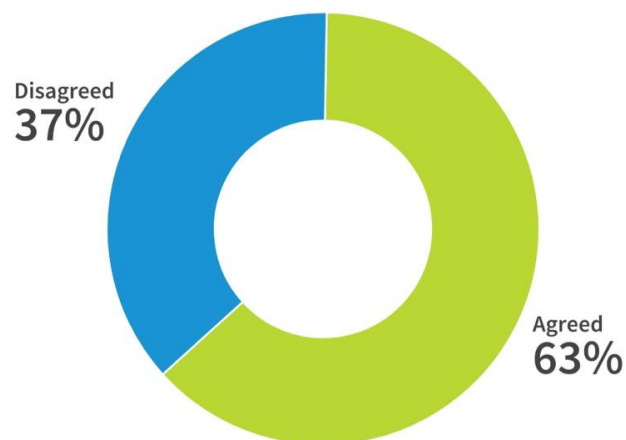
## I understand the mandate of my PAC



## I am an effective member of my PAC

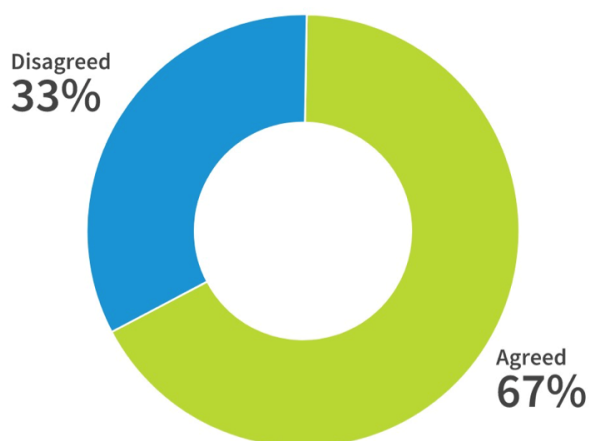


## All PAC members participate in meetings, including asking questions





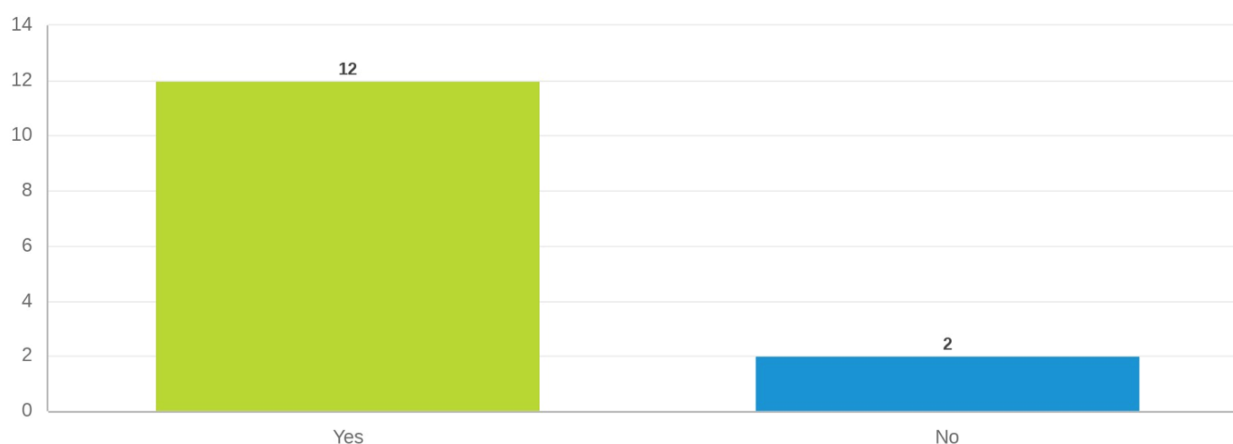
## My PAC colleagues ask the right questions that get to the core of audit reports



### Other results from the survey

All members should understand the additional responsibilities that Chairs and Vice-Chair(s) have. Chairs are required to keep the committee focused on the objectives of a meeting or hearing, run meetings, maintain order, rule on procedural issues, act as a spokesperson for the committee, draft reports, and maintain good working relationships with the committee members and staff, legislative auditor and staff, and government officials. To compensate for this work, most jurisdictions find it beneficial to give the Chair and Vice-Chair(s) additional compensation in the form of a small stipend.

## My PAC Chair and/or Vice-Chair receives additional compensation for serving in that role



### Key takeaways

- PAC members feel they understand their committee's mandate and their role.
- Although a majority of members feel their colleagues contribute productively to meetings, members may find that doing additional preparation for meetings and asking more probing questions will improve their effectiveness on the committee.

## Outputs

The third category of good practices is outputs, which account for things that the PAC produces. They are generally the results of activities the committee undertakes.

### Good practice 12: The PAC holds public meetings

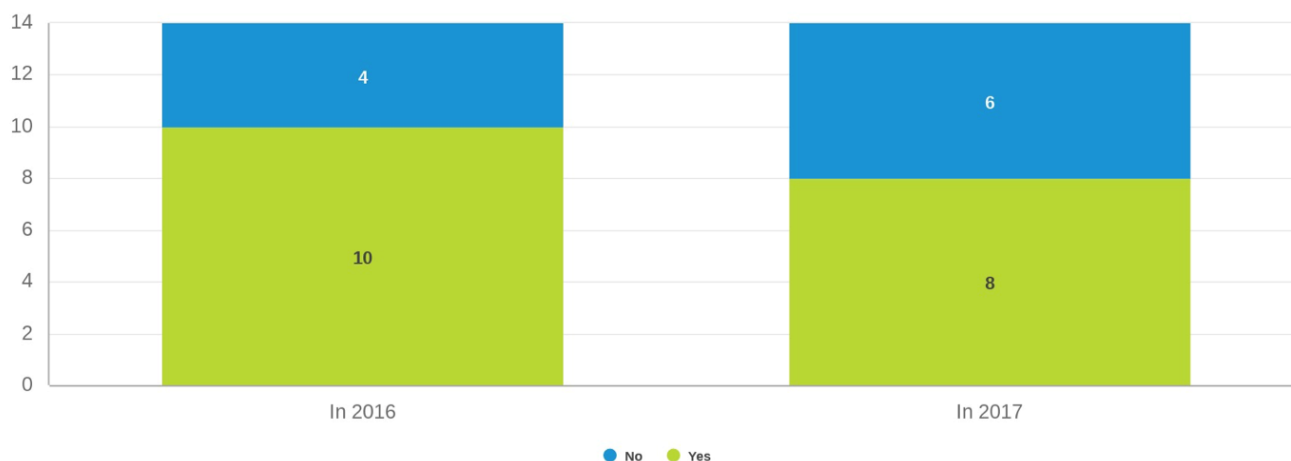
#### The indicators

- The PAC holds hearings on the legislative auditor's reports.
- The PAC utilizes audit findings in its hearings, when applicable.
- The PAC makes hearings open to the public and the media.
- The PAC makes transcripts or recordings publicly available.

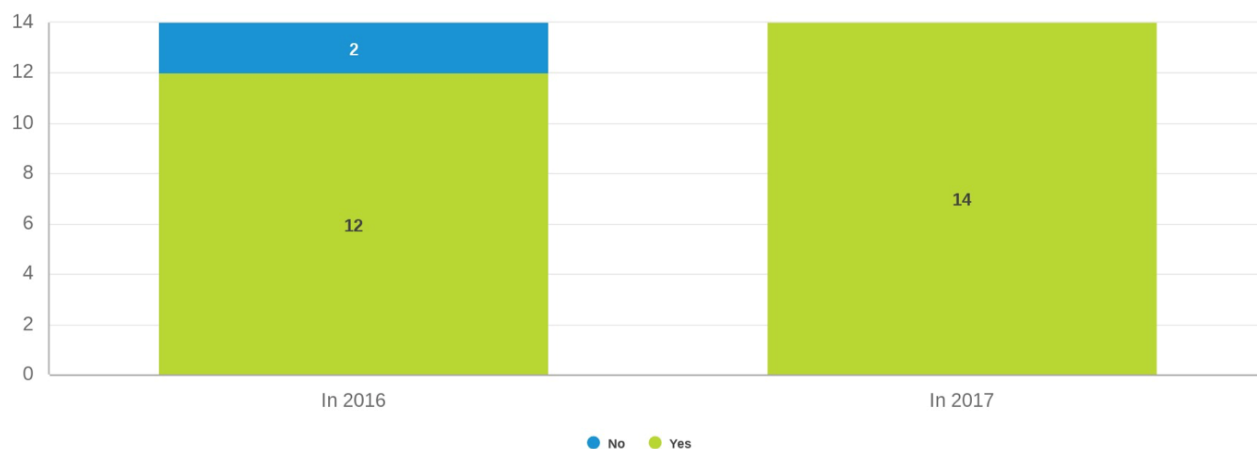
**Key survey finding: The number of public meetings PACs hold on performance audit reports varies widely across jurisdictions. For the most part, the content of those proceedings are publicly accessible.**

Hearings are open to the public to promote transparency around how public money is spent. There can be circumstances in addition to planning, such as those involving security or criminality, where going in camera during proceedings may be necessary, but these should be exceptional cases. The number of meetings varies depending on a jurisdiction's capacity and resources to hold them, but that number should be enough to address legislative audit report findings requiring corrective action from the government and to ensure appropriate follow-up.

## My PAC examined 100% of the legislative auditor's performance audit reports

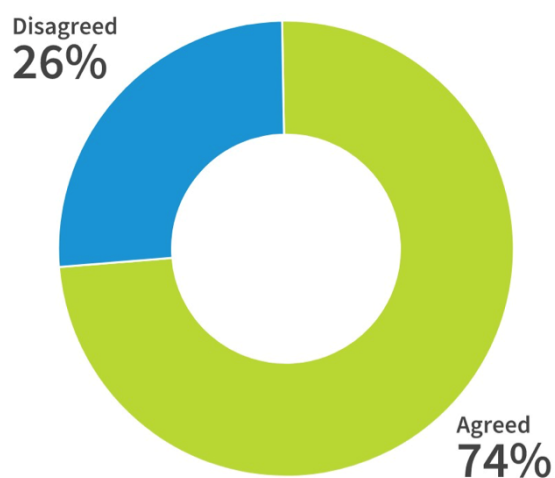


## My PAC held public meetings on the legislative auditor's performance audit reports

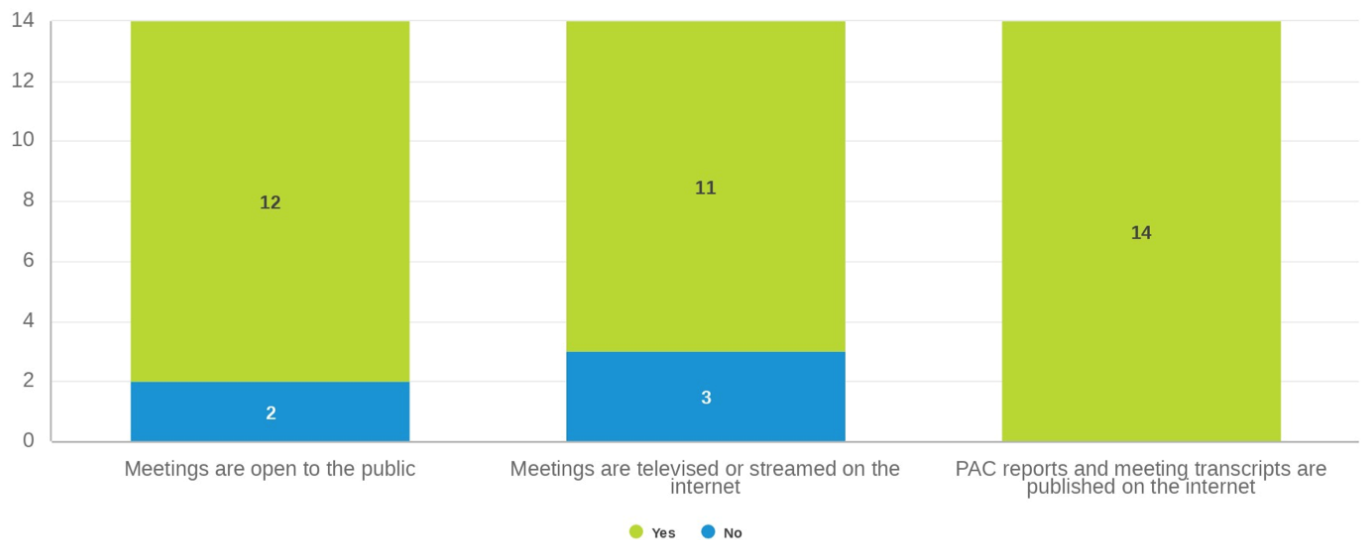


Many of the PACs that do not examine all of their legislative auditor's performance audits are larger ones where there is a higher volume of reports to be addressed. Examining as many reports as possible is important; however, the total number of meetings held on the legislative auditor's reports does not tell us the extent and depth to which the PAC looks at each report.

## My PAC meets regularly enough to address important audit reports and findings



## Are PAC meetings open and accessible to the public?



### Key takeaways

- PACs should meet regularly enough to ensure that important audit reports and findings are addressed with sufficient depth.
- PACs should be transparent by making their work open and accessible to the public.

### Good practice 13: The PAC issues regular reports

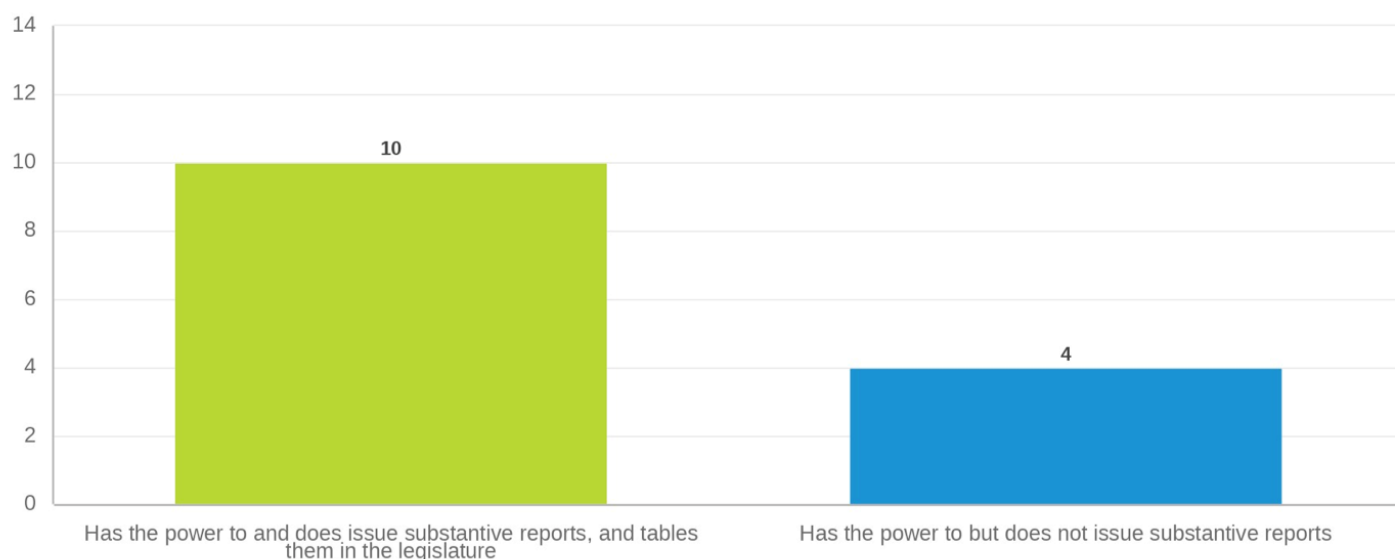
#### The indicators

- The PAC releases substantive reports on hearings that include:
  - details on audit findings and recommendations,
  - departmental actions to address recommendations, and
  - any applicable follow-up the committee has planned.
- Substantive reports include PAC recommendations that supplement the legislative auditor's recommendations.
- The PAC releases a summary report that details the committee's activities at least once per year.
- The PAC tables these reports in the legislature.
- The PAC reports request a government response within a specific timeline, when applicable.

**Key survey finding: While all PACs have the power to issue “substantive” reports, not all do this in practice. Of those that do, they all table their reports in the legislature.**

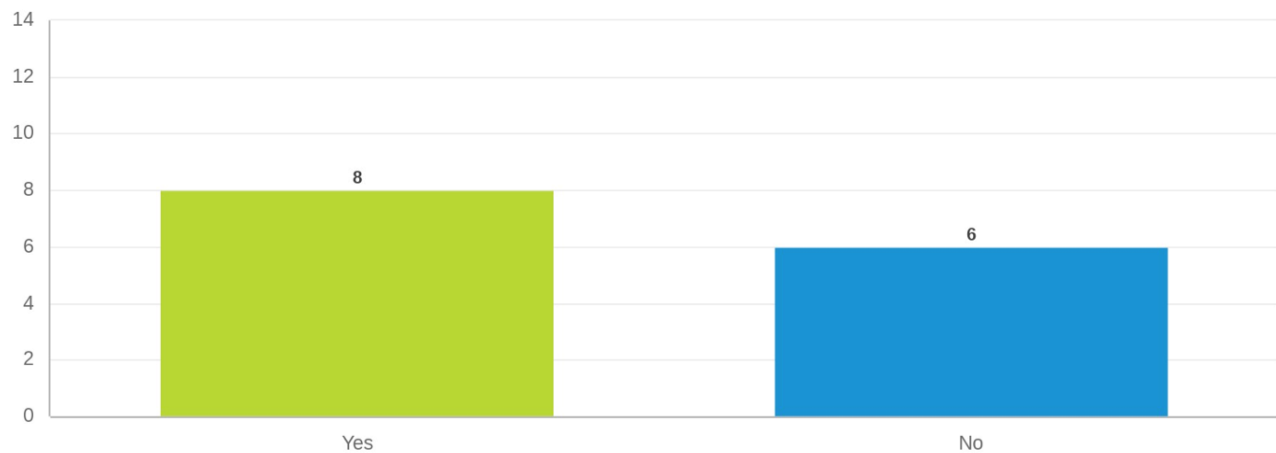
Substantive reports summarize the topics being looked at by the committee and, in some jurisdictions, include the committee's own recommendations to add to those of the legislative auditor. These recommendations are a critical part of ensuring that departments or ministries take corrective action, and tracking their implementation forms the basis for follow-up by the committee.

## Do PACs issue substantive reports?



Other results from the survey

## My PAC releases an activity report that outlines its past work



### Key takeaways

- Producing a substantive report containing the PAC's own recommendations is an important element of an effective committee and forms the basis for follow-up.
- Activity reports will keep the legislature and the public informed of the PAC's work, and can also serve as an orientation document for new committee members.

## Good practice 14: The PAC follows up on the implementation of recommendations

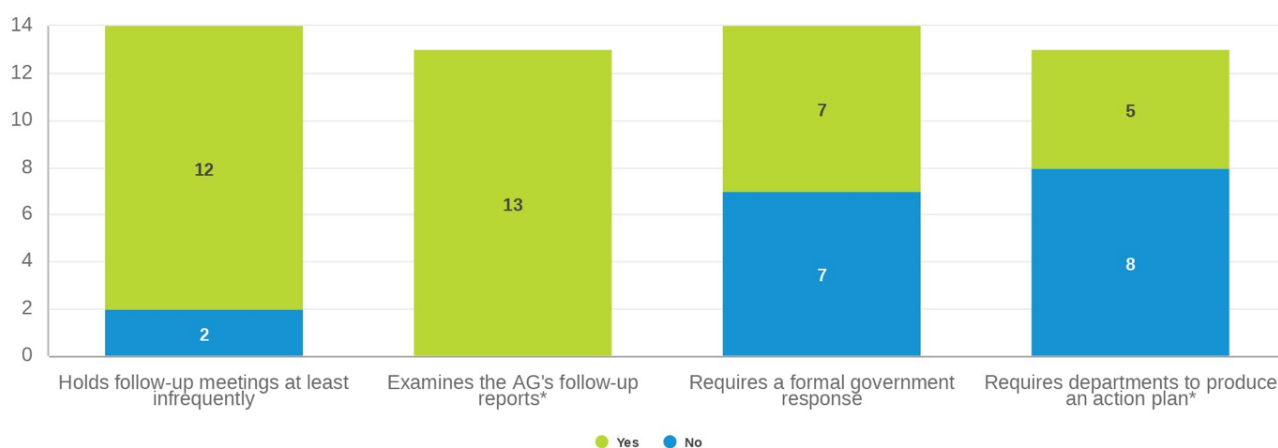
### The indicators

- The PAC has an established follow-up procedure in place to keep members informed about what actions have or have not been taken.
- The PAC requests and reviews detailed action plans from departments.
- The PAC requests and examines status updates from departments.
- The PAC holds follow-up hearings to focus on the legislative auditor and/or PAC recommendations, when necessary.
- The PAC and auditor work together to follow up on recommendations.

**Key survey finding: While most PACs hold follow-up meetings and examine the legislative auditor's own follow-up reports, only half of them require the government to respond to the PAC's recommendations. Even fewer require the government to produce an action plan or status update identifying measures taken to implement the legislative auditor's or PAC's recommendations.**

To increase the chance that the legislative auditor's and PAC's work will have an impact, PACs need to follow up on the implementation of recommendations. Follow-up provides an incentive for departments to respond to recommendations and when they do not, they must justify their inaction to the PAC. Their responsibility to be accountable to the committee does not end with the initial hearing on the legislative auditor's report. Without a follow-up process, it is very difficult for a PAC to track its impact. A follow-up process is essential for improving financial management and the oversight of public money.

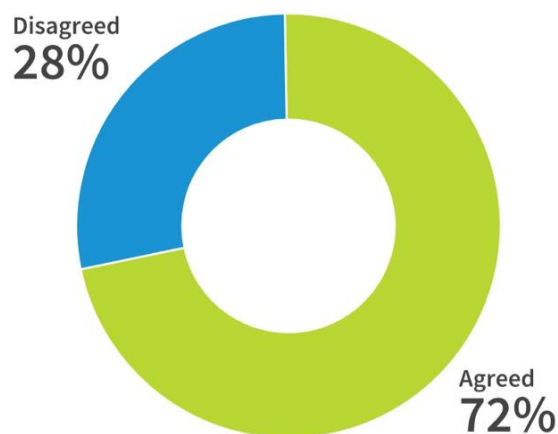
## What are the PACs' follow-up practices?



\* 1 of the jurisdictions did not respond to this question.



## My PAC is effective at following up with audited departments and ministries to ensure they have implemented the recommendations of the legislative auditor



When asked to provide recent examples of their PAC effectively following up on recommendations, a few members provided specific examples. Some common elements in these examples included:

- Tracking recommendation implementation through written status updates or report cards
- Ensuring follow-up hearings are held in a timely manner
- Calling senior public servants back to follow-up hearings, including one example of calling the top public servant from the government to appear before the committee

### Key takeaways

- Requesting government action plans is a low-resource, high-impact way to improve the follow-up process.
- For the legislative auditor's and PAC's work to have an impact, PACs need to do follow-up. Without follow-up, there is no accountability.
- Departmental action plans outlining how the department or ministry plans to implement recommendations, including a timeline for doing so, provides a basis for the PAC to hold them accountable. Action plans are a key tool to support the PAC's work, and do not require additional resources from the committee.

### Good practice 15: The PAC examines its performance and impact

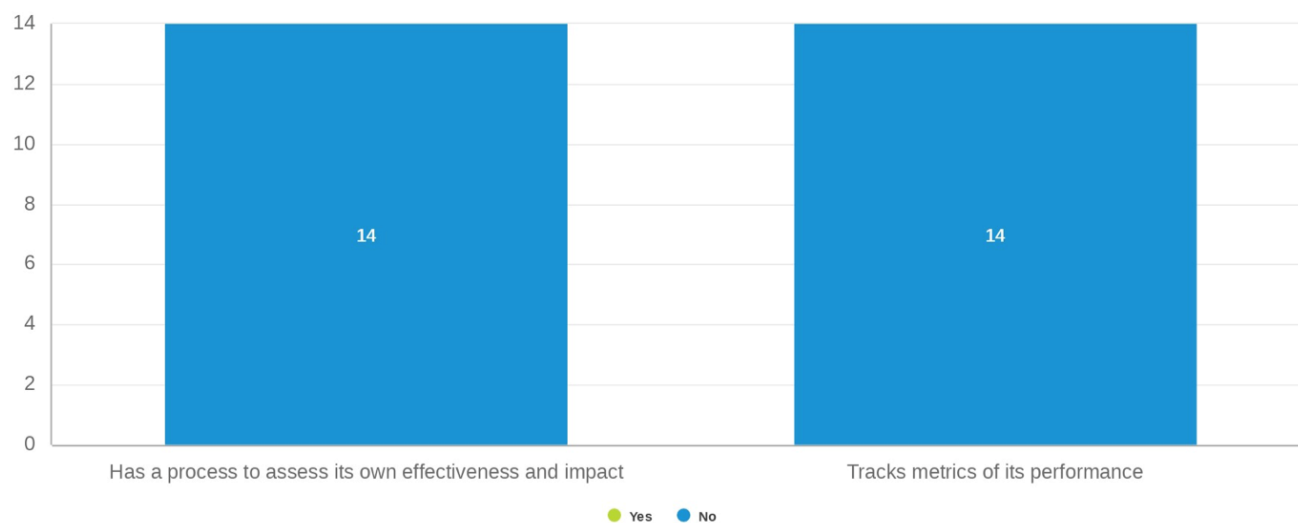
#### The indicators

- The PAC has a means to regularly review and assess its effectiveness and impact.
- The PAC regularly reviews and assesses its work.
- The PAC has a plan to maintain and/or improve its effectiveness.

**Key survey finding: No PACs in Canada reported that they have a process to assess their own effectiveness and impact, nor do they track metrics of their performance.**

Assessing performance and impact allows PAC members, and others, to quickly see their added value. It also keeps PAC members motivated to stay on track. There are a variety of indicators committees may choose to assess their own performance, but in all cases, consistency and regularity in collecting this information is key to determining whether they are moving in the right direction and becoming more effective.

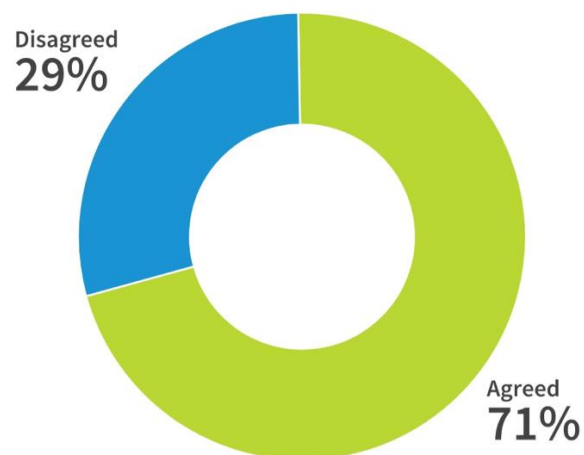
## What are PACs' performance and impact practices?



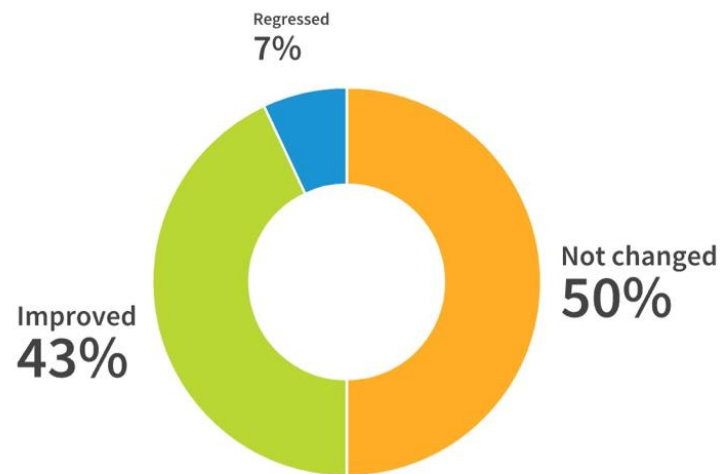
## My PAC discusses its own performance and impact



## My committee has taken steps to improve its effectiveness since I joined the committee



## My committee's effectiveness has done the following since I joined the committee



### Key takeaway

- Assessing impact is an effective way for PACs to stay focused on their goals and see how they add value. Measuring performance and impact is a critical part of improving effectiveness.

## Appendix – Background to the Survey

### How were the 15 good practices developed?

The 15 good practices were developed and published in 2017 as [Accountability in Action: Good Practices for Effective Public Accounts Committees](#). The good practices build on past research by the Canadian Audit and Accountability Foundation (formerly CCAF-FCVI), as well as existing global research on good practices. Their development also benefited from extensive consultations with the Foundation's [Oversight Advisory Group](#) in late 2016 and early 2017. The good practices are categorized into foundational inputs, actions, and outputs, with a focus on steps PACs can take to become as effective as possible.

### Our history of surveying PACs

The Foundation has a long history of helping PACs in improving their effectiveness. To support this work, we have conducted surveys of PACs in Canada four times in the past 15 years. The first surveys, conducted in 2004 and 2008, were completed by PAC clerks and support staff and focused on PAC practices. In 2013, we conducted a survey that included a practice survey of PAC clerks, as well as a second survey of PAC Chairs and Vice-Chairs. The most recent survey conducted in 2018 and whose results are contained in this report was open for all PAC members across Canada to complete.

### Methodology and execution of our 2018 survey

The 2018 survey was again carried out in two parts, a clerks' survey containing 72 questions on the PAC's powers and practices, and a members' survey containing 41 questions asking for their views of their respective committees. Both questionnaires were broadly structured around the 15 good practices contained in *Accountability in Action*.

The clerks' survey was administered in June 2018. Responses were received from all 13 provinces and territories, as well as the federal PAC.

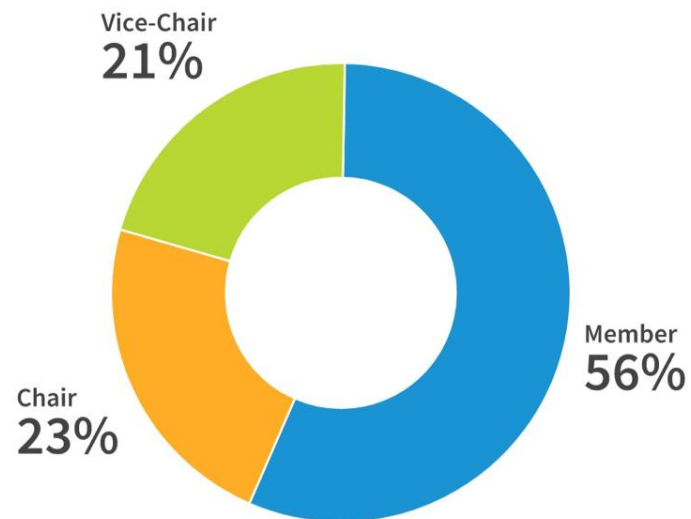
The members' survey was also administered in June 2018, as well as a second round in September to gather additional responses. In total, 48 members responded to the survey, representing 35% of all members across Canada.\* While response rates varied between jurisdictions, members responded from all but two PACs.

Member responses were fairly balanced between government and opposition, and a significant number of respondents served as Chair or Vice-Chair.

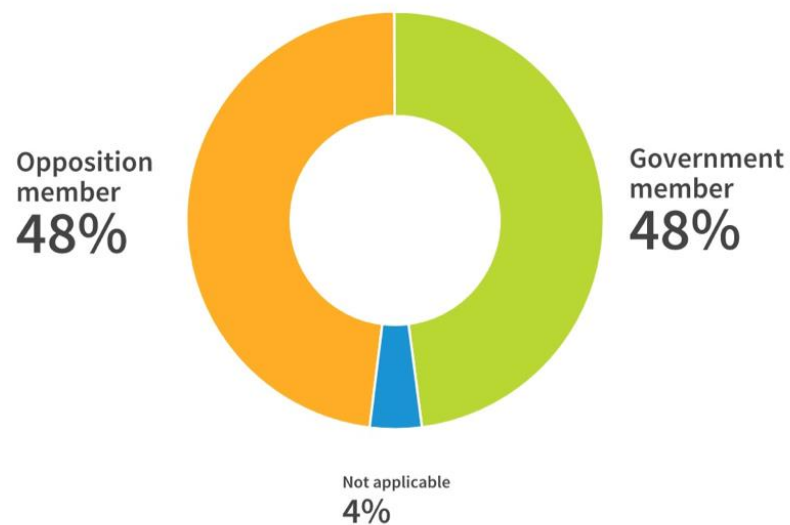
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\* This figure was calculated based on PAC membership counts taken in May 2018. Total membership numbers may change from one legislative session to the next. It is also important to note that elections held in a number of provinces in 2018 posed challenges in garnering responses in those jurisdictions.

## Position of all survey respondents

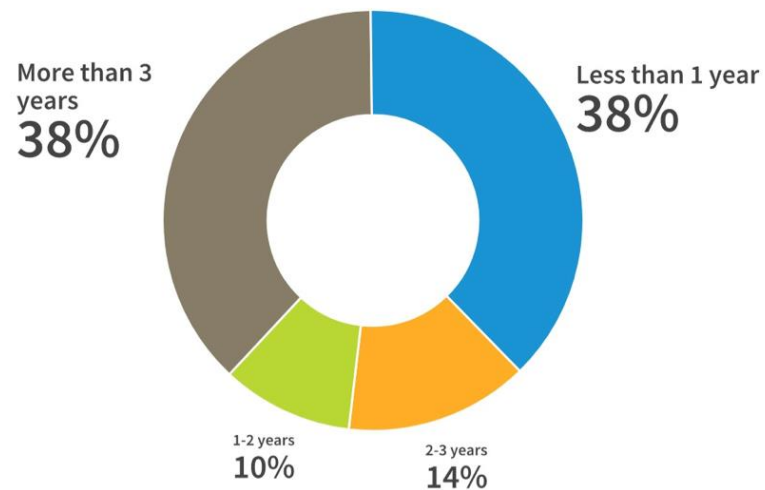


## Role of all PAC member respondents



The length of service of member respondents also varied, but most were either new to their committee, with less than one year of service, or had served on their committee for over three years.

## Length of service of members on their PAC



## Acknowledgements

We would like to thank all those involved in the development and execution of the survey, as well as the production of this report.

In particular, we appreciate the guidance and input provided by CAAF's [Oversight Advisory Group](#) at the outset of the project. Their contributions helped in the development of the survey questionnaires, as well as in defining the objectives and focus for the project as a whole.

We would also like to thank all the PAC Chairs, Vice-Chairs, committee members, committee clerks, and other support staff who took time out of their busy schedules to complete the survey. The survey exercise, and this resulting report, are intended primarily to support them in their work. It would not have been possible without their contribution.

Finally, we thank the Canadian Council of Public Accounts Committees (CCPAC) and the Canadian Council of Legislative Auditors (CCOLA). They provided us with an opportunity to present preliminary results from the survey at their joint annual conference in Charlottetown, Prince Edward Island in September 2018, and also gave us a platform at the event to solicit additional survey responses from PAC members across Canada.

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